IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 6TH SEPTEMBER 2007 / 15TH BHADRA 1929

WP(C).No. 22188 of 2007(N)

PETITIONER:

JOLLY EAPEN, W/O. EAPEN,
PROPRIETRIX, M/S. JOLLY FOOD PRODUCTS,
KADAPRA, NIRANAM.

BY ADV. SRI.P.HARIDAS

RESPONDENTS:

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1. STATE OF KERALA, REPRESENTED BY
DISTRICT COLLECTOR, PATHANAMTHITTA.

2. REVENUE DIVISIONAL OFFICER,
THIRUVALLA.

3. TAHSILDAR,
THIRUVALLA.

BY G.P. SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE LICENCE DATED 19.8.2006

EXT.P2 TRUE COPY OF THE ORDER OF ASSESMENT NO. BT 493/06

EXT.P3 TRUE COPY OF THE MEMORANDUM OF APPEAL DATED 21.1.2007

EXT.P4 STRUE COPY OF THE ORDER IN APPEAL DATED NIL.

EXT.P5 TRUE COPY OF THE REPRESENTATION DATED 14.7.2007 SUBMITTED BY THE PETITIONER.

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 22188 OF 2007

Dated this the 6th day of September, 2007

JUDGMENT

Going by the report submitted by Tahsildar, it is clear that petitioner is engaged in manufacture of food products in the assessed building. Petitioner has also got factory licence for the building. In the circumstances, the building qualifies for exemption under the Kerala Building Tax Act as a factory building. W.P. is accordingly allowed quashing the demand of building tax in respect of the building.

(C.N.RAMACHANDRAN NAIR)
Judge